

REMARKS/ARGUMENTS

Favorable consideration of this application, as presently amended, is respectfully requested.

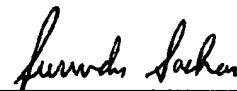
The present RCE and Amendment are submitted to present additional claims for examination. More particularly, by the present response each of claims 2, 3, and 7 is canceled by the present response. Further, new independent 22 is presented for examination. New independent claim 22 corresponds to allowed claim 1 except that new independent claim 22 does not recite the element from the last paragraph directed to the "first complete-isolation insulating film ..." recited in allowed claim 1.

The present response also sets forth new independent claims 23-25 for examination. New independent claims 23-25 correspond to allowed claims 2, 3, and 7 rewritten in independent form. Thus, those claims are believed to correspond to already allowed subject matter.

The present application is believed to be in condition for a further examination on the merits. An early and favorable consideration of the present application is hereby respectfully requested.

Respectfully submitted,

OBLON, SPIVAK, McCLELLAND,
MAIER & NEUSTADT, P.C.



Gregory J. Maier
Attorney of Record
Registration No. 25,599
Surinder Sachar
Registration No. 34,423

Customer Number
22850

Tel: (703) 413-3000
Fax: (703) 413 -2220

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